Supreme Court, U.S.

(1)

No. 0615 2007

OFFICE OF THE CLERK

In The

Supreme Court of the United States

MICHAEL J. MAJOR,

Petitioner,

v.

WASHINGTON STATE BAR ASSOCIATION, INTERNAL REVENUE SERVICE,

Respondents.

On Petition For A Writ Of Certiorari To The Supreme Court Of Washington

PETITION FOR A WRIT OF CERTIORARI

MICHAEL J. MAJOR, Pro Se
1410-A 8th St.
Anacortes, WA 98221
(360) 299-2286

QUESTIONS PRESENTED

1. Whether a state supreme court should require a state bar association to uphold the rules of attorney conduct or whether that court should be inveigled into condoning the bar association's cover up of attorney crime?

2. Whether a lawyer of the IRS should be required to uphold the rules of attorney conduct or be free to commit crime without fear of being held accountable by either the state supreme court or state bar association?

LIST OF ALL PARTIES

MICHAEL J. MAJOR

Petitioner

WASHINGTON STATE BAR ASSOCIATION,
INTERNAL REVENUE SERVICE,

Respondents

TABLE OF CONTENTS

	Page
Questions Presented	i
List of all Parties	ii
Table of Contents	iii
Table of Authorities	iv
Table of Appendices	iv
Opinions Below	1
Jurisdiction	1
Constitutional Provisions, Statutes & Rules	1
Statement of the Case	2
A. Background	2
B. Statement of the Case	8
Reasons for the Writ	14
Appendices	App. 1

TABLE OF AUTHORITIES

Page

IRS Restructuring and Reform Act of 1998.....1, 3, 4, 13

Washington Court Rule – Rules of Professional Conduct 1

Constitution of the United States..... 1

Titles VI and VII of the Civil Rights Act of 1964 1

42 U.S.C. § 1983..... 1

Racketeering Influenced And Corrupt Organizations Act (RICO)..... 1

TABLE OF APPENDICES

Appendix A – March 9, 2007 Order of the Supreme Court of Washington .....App. 1

PETITION FOR A WRIT OF CERTIORARI

Petitioner respectfully prays that a writ of certiorari issue to review the judgment below.

OPINIONS BELOW

The order of March 9, 2007 of the Supreme Court of Washington.

JURISDICTION

The date on which the Supreme Court of Washington decided this case is March 9, 2007.

This Court has jurisdiction pursuant to Rule 10(c) since a federal agency, the IRS, has dictated to a state supreme court and state bar association that it must cover up attorney crimes from that agency.

CONSTITUTIONAL PROVISIONS, STATUTES AND RULES

The Constitution of the United States, Amendments 5, 8, and 14; Titles VI and VII of the Civil Rights Act of 1964; 42 U.S.C. § 1983; Racketeering Influenced And Corrupt Organizations Act (RICO); IRS Restructuring and Reform Act of 1998.

STATEMENT OF THE CASE

A. Background:

This is the third petition of this overall conflict to reach this Court, with at least five more to arrive within the next few months, and perhaps more after that.

1) The case from which all would follow started as a separation/divorce in late 1995 when the petitioner's ex-spouse accused him of domestic violence. No matter that the petitioner was an upstanding citizen, with a life devoted to altruistic values, had never been accused of unethical conduct much less a crime, that the woman not only never presented any evidence but also admitted in deposition she had perjured herself, and then went on to amass one of the worst records of maternal child abuse and domestic violence in the state's history. The divorce courts are the only forum in which a man is assumed guilty until proven innocent, and will never have a chance to prove his innocence. So-called "child support" is a billion dollar racket which makes Enron look like Monopoly and the Mafia men of honor.

Children are not simply collateral damage. The couple's six multiracial children, then ages 5-14, all chose to live with their father, and so were subject to prolonged persecution which continues, for three of them, to this day. Literally hundreds of public officials, law enforcement, and judges conspired to inflict on these youth a number of attempted murders, multiple aggravated assaults, foster care, numerous false incriminations and incarceration for bogus charges, kidnapping, blackmail – overwhelming emotional distress, which damaged all of them, some perhaps irrevocably so.

This case wended its way through over a dozen city, state, federal, and other courts before arriving at the Ninth Circuit Court of Appeals, which, when faced with the indisputable and undisputed evidence of this official violence enacted upon innocent children – on November 13, 2000 – snickered "that the questions raised in this appeal are so insubstantial as not to require further argument."

This Court then ignored the petition which followed, having better things to do than rule on the rampant corruption of judges bent on destroying innocent children, thus giving its imprimatur to what it has termed, in another context, "official lawlessness."

2) Out of this came the first incursion from the IRS, sicced on the petitioner by state officials and the former's ex-spouse who, in 1999, claimed the oldest son as an exemption despite the fact that he had lived the entire time since the separation in his father's house, not a single night at his mother's. The IRS auditor took this a step further, claiming that the petitioner had unlawfully claimed this child plus three others unlawfully, when, in fact, the petitioner's tax return showed he claimed only the two children he was entitled to that year, and that was the dollar amount showed in the exemption column. The IRS lawyer, Gregory M. Hahn, went a step further and forged the petitioner's tax return, making it appear as if he had claimed all six children as exemptions.

After the IRS broke virtually every relevant law, most especially the IRS Restructuring and Reform Act of 1998, this case reached the U.S. District Court in Seattle. The presiding judge, one of four federal judges who had disgraced themselves in the first case, refused a motion to

disqualify (upheld by the head judge). This judge ruled, by sleight-of-hand, that since it was permissible for a lawyer to lie in a complaint, Hahn had absolute immunity to forge a citizen's tax return in furthering a stratagem, documented in writing by the IRS, never addressed much less denied, to collect more in unowed taxes per month than this citizen's income, with the clear intent to drive any children living with him and himself into penury, homelessness, starvation, and death. Institutional murder.

This judge dismissed the complaint on the basis that the petitioner had failed to exhaust all other forms of redress, when, in fact, the petitioner had submitted more grievances to the IRS and various oversight bodies than perhaps any other taxpayer in history. Specifically, he appealed the Treasury Inspector General for Tax Administration (TIGTA) which the 1998 Act designated as the appropriate agency to report "mismanagement or violations of law, rules, or regulations by the IRS employees or contractors." The law amended I.R.C. § 7433 and incorporated it into the 1998 Act – RRA § 1302(a). The judge accused the petitioner of failing to appeal to I.R.C. § 7433, which was obsolete.

In his first phone conversation with the petitioner, Hahn stated bluntly, though using the appropriate legalese, that it mattered not at all what facts or law the petitioner appealed to, the IRS had every judge this case might come up against in its pocket. Although petitioner at the time thought there must be at least one honest judge, which would bring the entire edifice of lies tumbling down, he now has to admit that Hahn, for at least once in his life, told the truth. The Ninth Circuit dismissed the petitioner's appeal with another one-liner, and this Court recently denied his petition.

3) Still pending in the Ninth Circuit is petitioner's case against the Commissioner of the IRS. Four judges in this court, following the instructions of Hahn, obliterated any reference to the 1998 Act and based their rulings on statutes as relevant as Babylonian law. These judges engaged in all kinds of machinations, such as meeting ex parte with the IRS lawyers plus meeting together to work out a childish and easily exposed scam to deny the petitioner a fair hearing.

The trial judge, upon the direct order of Hahn, failed to uphold not only the law, not only his own local rules, but even his own order. At this tax court trial, this judge declared that anything the IRS personnel said to the petitioner directly, all their private notes, all their official communications they sent to the petitioner, any correspondence and evidence he sent them, both the petitioner's and Hahn's testimony at trial – anything that indicated that the IRS might be anything less than a secular branch of the Holy Mothers of Charity would not be admitted as evidence because of "hearsay." Yes, you read that right.

Once the Ninth Circuit issues its *a priori* decision, this Court will make official this state-of-the-art innovation in jurisprudence – any evidence which implicates abusive power will be dismissed as "hearsay."

4) A suit against the TIGTA will soon be filed in federal court to work its way up to this Court. The single issue will be TIGTA's failure to adhere to the 1998 law through its refusal to address IRS unlawful behavior. As evidence will be the letter from the TIGTA to the petitioner which stated it would do nothing, but was sending the latter's grievance to the IRS – which is the equivalent

of a Homeland Security official sending a complaint about an impending terrorist attack to Al Qaeda.

5) Fathers' and childrens' rights are the civil rights issue of the 21st Century. The original case is now in its second generation with the petitioner and three of his sons suing their mother in state court. At this writing the judge (who, with all the others, incriminated themselves in earlier rulings) denied petitioner's partial summary judgment motion on the mother's false incrimination charge that her sons' names were "forged" on the complaint, when their sworn affidavits stated they were not; and her volunteered deposition statements which stated the petitioner had never engaged in any domestic violence, gesture, or threat of same, exposing all her ill-gotten gains were based on perjury. Soon to follow is another partial summary judgment, with the thick packet of objective third-party accounts from counselors, Children Protection Services, etc. demonstrating her horrific history of every imaginable kind of domestic violence. She will respond to that as she did her deposition testimony, ignoring it; the judge will cover it up, etc. and that case will eventually reach this Court.

6) When the petitioner's disabled, African-American daughter followed the rest of the children in an attempt to live with their father, her mother, along with two rogue cops, broke into the home of the petitioner, who asked if they had a warrant. They said no. He asked them to leave. Instead they assaulted him, traumatized the girl, and kidnapped her. When the petitioner brought this obvious breach of the Constitution to court, along with a letter from a Ph.D. counselor who had interviewed all of the children and determined that her mother's home represented "a clear and present danger" to the girl's physical

and emotional well-being, the commissioner responded with ordering the petitioner to never take his children to counselors again, to write about this case, or to ever see the child again. That was about eight years ago.

Petitioner found the world's leading physician in the area of his daughter's disability, who had an extremely high success rate, who said he could cure her and would do so on the basis of the mother's insurance, with only incidental expenses, which the petitioner offered to pay. The mother refused. Petitioner recently found out she had refused the therapy the school had offered so that that therapist kicked the girl out of her program. After several complaints to the school, its superintendent, and the state superintendent of schools who back the mother's criminal neglect totally (she's a public school teacher), petitioner will file a federal suit against the state, its educational personnel, and the mother, that suit to be covered up until it eventually reaches this Court in which its judges can distinguish themselves by kicking a disabled, African-American female – to show how high and mighty it is.

7) The Bleak House saga has, in fact, reached the third generation. Petitioner's oldest son, now 26, has gone through a harrowing ongoing nightmare of having his two young daughters wrenched from him through bogus charges, and has been subject to constant incarcerations and attempts of a wrongful death by the police. A highlight of this case, currently in progress, is that his ex-wife is a known meth addict and the indisputable evidence that she and her mother beat the then two-year-old infant mercilessly, then took photos to take to a doctor and the court to wrongfully incriminate the son. When this case reaches this Court, its judges will announce themselves as champions of a first degree assault against a two-year-old infant.

B. Statement Of The Case:

Although the petitioner submitted a thick file of grievances against not only Hahn but also several other IRS lawyers to the Washington State Bar Association, WSBA chose to address only one grievance against Hahn. This was the forgery by Hahn of the petitioner's tax return. Since WSBA apparently considers this its strongest point, let's limit this petition to that.

What follows are the excerpts from the tax court hearing transcript, the petitioner's argument, the WSBA defense of Hahn, and analysis.

First, the transcript, pages 45-47:

> COURT: Am I correct in saying there are no objections to the authenticity of documents by either party?
>
> HAHN: Your Honor, I believe these are documents that were sent back and forth during the examination. So as to the extent that they do, we believe these were sent, that Mr. Major sent a letter to Respondent, Respondent sent a letter to Mr. Major. I think that's what Respondent is stipulating on the authenticity of these documents and believes that –
>
> COURT: All right.
>
> MAJOR: To answer your question, yes, there is one, which I just discovered and which is admitted into evidence, is that they tampered with my 1999 tax form. So there's an inauthenticity issue there.
>
> COURT: What's that exhibit?
>
> MAJOR: If you have the 1999 –

HAHN: Your Honor, if you look at paragraph three –

MAJOR: Well, if you have the 1999 –

COURT: Right.

MAJOR: – tax return –

COURT: Yeah, Exhibit 2-R.

MAJOR: All right.

COURT: Excuse me, 2-J.

MAJOR: Then where they tampered with it – now, the issue is whether I falsely claimed exemptions. All right. Now, in mine – now, for reasons I haven't been able to go to, I listed these children as dependents but I didn't – I listed only myself and two others as exemptions. Three exemptions on the other side, Line 38, three times a number is all I claimed. However, if you look – Now, do you have the IRS marked-up version or mine?

COURT: I have the stipulated version.

HAHN: Your Honor?

MAJOR: Well, I mean, is it marked – well, then I'll say, I don't – I don't know which one you have but mine –

COURT: Well, I don't know which one I don't have. I know which one I do have.

MAJOR: All right. Well, then I'll – then I'll explain mine. There's a little "X" that says if you claim yourself for exemption. Beneath it are the children. On mine, there are no Xs.

HAHN: There is –

MAJOR: On the counterfeit one, the tampered evidence, there are – which has the IRS markings on it, there's an "X" in front of Mark, Miranda, and Melanie, which looks very much like I claimed them for exemptions, which I did not.

COURT: All right. And so what you're saying now is you did not put those Xs on the return –

MAJOR: No.

COURT: – when you filed the return?

MAJOR: Right.

COURT: Do you know? Can you comment on that, Mr. Hahn?

HAHN: Your Honor, he's referring to paragraph three and the exhibits are 39-J and 2-J, where Exhibit 39-J is the copy of the Petitioner's return that – as he mailed it. He gave me that copy. Exhibit 2-J is the copy that was in Respondent's administrative file. There are markings on Exhibit 2-J that Petitioner contends he did not make on those returns, which, you know, *I BELIEVE RESPONDENT MADE DURING THE EXAMINATION OF PETITIONER'S RETURN.* (emphasis added)

It should be noted that petitioner discovered the forged return just before the hearing. He refused to sign the stipulation Hahn prepared. So Hahn came back and said he would also submit the petitioner's original return. He did so, but put the forged copy at the top of the return and the original at the bottom, where, as the above shows, the judge would never have noticed it.

The petitioner's argument, simply, which he made well over a dozen times to WSBA, is, simply, that the transcript demonstrates that Hahn confessed to the judge that the IRS had forged the original return, but lied by fobbing off the blame onto the auditor. Now the auditor did many wrongful things, but he did not cross the line to forgery. He not only did not but could not, for the original return was submitted by both sides in **countless** hearings. Had the X-marked version appeared from either side, the other side would have jumped on it, though for different reasons. Hahn, incidentally, never deigned to offer a written defense to WSBA. He knew he could depend on the lawyers there to cover up his crime. But as one conflicts review officer revealed in his paper, he did meet ex parte with Hahn, trying to come up with a plausible defense. An impossible task.

After WSBA set up several roadblocks, its senior disciplinary counsel, Marsha Matsumoto, did review the forgery charge. After the petitioner filed a grievance against her, she stated the reasons for her decision in her June 20, 2005 letter to the conflicts review officer:

> I reviewed Mr. Major's grievance, including his allegation that Mr. Hahn submitted a forged tax return to the tribunal and lied to the tribunal about the return. Based on my review, it appeared that Mr. Hahn acknowledged to the tribunal that certain "x" marks on the tax return were made by an Internal Revenue Service (IRS) representative. It did not appear that Mr. Hahn was trying to mislead the tribunal into believing that Mr. Major made the marks or that the marks shows an attempt by Mr. Major to improperly claim exemptions, which seemed to be Mr. Major's primary concern. Under these circumstances, I

concluded that the allegation did not warrant further review or investigation.

In other words, Matsumoto argued that Hahn did not lie to the tribunal regarding the X-marks, therefore Hahn did no wrong. The petitioner's argument, however, was not that Hahn lied about the X-marks, but lied in fobbing off the crime on the auditor he was supposedly defending. The charge against Hahn was that he forged the return and submitted it to wrongfully incriminate the petitioner, and, because he was caught in the act, was forced to confess that it was an IRS forgery – though, again, he tried to weasel out of it by fobbing it off on the auditor.

At the hearing, the petitioner placed on the edge of his table, within easy reach of Hahn, a check for whatever the amount was that the IRS said he owed at the time (the figure kept changing) plus a $100,000 bonus if Hahn could simply disprove the simple facts, such as the exemption issue, which showed the petitioner owed nothing in taxes. Both Hahn and the judge ignored this, no doubt considering it "hearsay" as did the judge in considering Hahn's confession of the IRS forgery as "hearsay" – since there was no mention of it in his memorandum, in which he wrote that the actions of Hahn and his IRS cohorts were above reproach and the petitioner was guilty of "bad faith."

Petitioner sent copies of these same checks to several dozen officers, board members, and affiliates of WSBA, making the same offer, if they could disprove the simple evidence before them that the petitioner owed no taxes. No takers.

Petitioner filed grievance after grievance against WSBA officials, review board members and various conflicts review officers, all of whom, in one way or another, placed a rubber stamp upon Matsumoto's coverup of the attorney crime of forgery through her falsification of both the transcript and petitioner's argument.

Though petitioner repeatedly wrote the matter should be submitted to the state supreme court, he was told by WSBA that it couldn't be done. Finally, however, after each coverup incriminated them more and exposed them as bigger and bigger fools, WSBA's chief counsel – on December 22, 2006, wrote that court, stating WSBA was faced with "an unprecedented situation" and asked the court to coverup its disgrace through a wholesale and transparently obvious suppression of evidence and falsification of the record, begging the court to put it out of its misery by denying petitioner any right to assert the truth so that WSBA could continue its traditional role of protecting crooked lawyers. The state supreme court did what it was told, thus demonstrating that, in reality, state supreme court judges do not control the bar association – rather the other way around – and all of them subservient to abusive authority such as the IRS.

The legal ground for Hahn's case is the IRS cheating on a citizen's tax return. This, in itself, is a stunning demonstration of the IRS, with the help of the crooked lawyers of WSBA and all the stooge judges, overturning an act of Congress, the IRS Restructuring And Reform Act of 1998, designed to put a stop to such abuses. Instead, IRS has become a rogue racketeering agency and reverted to the values it learned from Al Capone.

In denying this petition, the United States Supreme Court will also uphold the values of Al Capone, not the law.

REASONS FOR THE WRIT

1. For a state supreme court to, at the bidding of a bar association, sanction the bar association's coverup of an attorney crime represents the court's abnegation of its authority.

2. For a state supreme court and state bar association to cover up an IRS attorney crime represents a collusion which destroys the separation of powers and independence of the judiciary.

Therefore, this writ should be granted and this Court should uphold not official lawlessness, but the law.

Respectfully submitted,

MICHAEL J. MAJOR, Pro Se
1410-A 8th St.
Anacortes, WA 98221
(360) 299-2286

THE SUPREME COURT OF WASHINGTON

IN RE: REQUEST FROM WASHINGTON STATE BAR ASSOCIATION FOR COURT ORDER REGARDING GRIEVANT MICHAEL J. MAJOR	**ORDER** Supreme Court No. 79626-2 (Filed Mar. 9, 2007)

This matter came before the Court on its March 8, 2007, En Banc Conference. The Court considered the request from the Washington State Bar Association, the response of Michael J. Major to that request, and the files herein and having determined unanimously that the following Order should be entered;

Now, therefore, it is hereby

ORDERED:

That the Washington State Bar Association Office of Disciplinary Counsel (WSBA ODC) is ordered not to process any further grievances it may receive from Michael J. Major that are based solely on dismissal, or affirmation of another's dismissal, of his grievances stemming from attorney Hahn's conduct in tax cases 16592-02 and 6343-03, nor shall it process any pending grievances concerning Mr. William G. McGillin filed by Michael J. Major.

DATED at Olympia, Washington this 9th day of March, 2007.

For the Court,

/s/ Jerry L. Alexander
CHIEF JUSTICE